I hereby certify that this correspondence is being transmitted via the Office electronic filing system to the U.S. Patent and Trademark Office, on the date shown below.

Dated: March 29, 2007 Signature: _

/Mark D. Russett/ Mark D. Russett, Reg. No. 41,281

Docket No.: 56769(71526) (PATENT)

(171121

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of: Yasunori Takada et al.

Application No.: 10/030,825 Confirmation No.: 2372

Filed: January 11, 2002 Art Unit: 1616

For: PERCUTANEOUSLY ABSORBABLE

PREPARATIONS

Examiner: E. J. Webman

AMENDMENT AND RESPONSE TO NON-FINAL OFFICE ACTION

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Applicants are in receipt of the non-final Office Action dated December 27, 2007, (the "Office Action"), and request reconsideration of the above-identified application in view of the following amendments and remarks. A request for an extension of time accompanies this response, which is therefore believed to be timely filed.

Please amend the above-identified application as follows:

Amendments to the Claims are reflected in the listing of claims which begins on page 2 of this paper.

Remarks/Arguments begin on page 4 of this paper.